

State of California  
BOARD OF EQUALIZATION

CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

**Regulation 4047. TRANSFER OF STAMPS.**

*Reference:* Section 30164, Revenue and Taxation Code.

Without prior written approval of the board, a distributor may not sell to, transfer to, or exchange with another distributor or any other person stamps issued by the board, and may not sell, transfer or distribute packages of cigarettes accompanied by unaffixed stamps.

*History:* Adopted June 24, 1959.

Amended September 26, 2001, effective February 15, 2002. Added "Without prior written approval of the board," change "shall" to "may" after "distributor", and replaced "A distributor shall" with "and may".